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general have no jurisdiction, for it concerns a matter analogous to proceedings *in rem* and is best left to the probate courts of the state concerned. *Broderick's Will*, 21 Wall. (U. S.) 503. Furthermore, where a state court has assumed control of an estate, the federal court will not interfere with its administration and distribution. *Byers v. McAuley*, 149 U. S. 608, 614. Such an extensive prayer as for an accounting was, therefore, properly denied. *Moore v. Fidelity Trust Co.*, 138 Fed. 1. But the federal courts may determine the conflicting rights of individuals under a will, where diversity of citizenship appears. *Byers v. McAuley*, *supra*, 620. For this need not interfere with the administration by the state court. *Ingersoll v. Coram*, 211 U. S. 335, 358. Nor can state statutes interfere with or limit this right. *Payne v. Hook*, 7 Wall. (U. S.) 425. Furthermore, if a state allows its own citizens to attack the validity of probate proceedings, the federal courts will furnish the same remedies to citizens of other states or aliens. *Farrell v. O'Brien*, 199 U. S. 89, 110. Accordingly, the federal courts have undoubted power to interpret a probated will. *Wood v. Paine*, 66 Fed. 807. They may also decide who is entitled to a certain devise. See *Byers v. McAuley*, *supra*, 620. And to declare that the plaintiff in the principal case was entitled to a lapsed legacy seems clearly within their jurisdiction.

INFANTS — CONTRACTS — RECOVERY FOR SERVICES. — A, an infant, agreed to work for B until he became of age, B agreeing to support A as a member of his family. Before A reached his majority, the parties agreed to sever the *quasi* family relationship, B paying A \$100 for his services, and A leaving B's home. A later repudiated the settlement and brought an action on a *quantum meruit* for the value of his services. *Held*, that he cannot recover. *Robinson v. Van Vleet*, 121 S. W. 288 (Ark.).

Contracts made by infants for their services are usually held to be voidable at the infant's option. *Dubé v. Beaudry*, 150 Mass. 448. And the minor can then recover the value of his services on an implied contract. *Vehue v. Pinkham*, 60 Me. 142. Moreover, the infant's right to rescind his contract does not depend on whether the other party can be restored to his original position. *Drude v. Curtis*, 183 Mass. 317. See 17 HARV. L. REV. 60. Some decisions, however, have held it to be against public policy to allow a minor to recover the value of his services from one who has taken him into his household. *Spicer v. Earl*, 41 Mich. 191; *Stone v. Dennison*, 30 Mass. 1. And the same result has been reached by holding such contracts binding because they are for necessities. *Wilhelm v. Hardman*, 13 Md. 140. It would seem better to treat all contracts of an infant for his services as voidable, according to the general rule, allowing the employer to set off, in an action by the infant on a *quantum meruit*, the reasonable value of necessities supplied by him. *Meredith v. Crawford*, 34 Ind. 399.

INJUNCTIONS — ACTS RESTRAINED — COLLECTION OF TAX NOT DUE. — Through a mistake of law, the plaintiff included goods of another in a sworn property list furnished to the assessor. *Held*, that the plaintiff cannot enjoin the collection of any part of the tax. *Peacock Mill Co. v. Honeycutt*, 103 Pac. 1112 (Wash.).

Courts of equity properly hesitate to interfere with so vital a function of sovereignty as the collection of revenue. Their hands are not unfrequently tied by statutes. See U. S. COMP. STAT. (1901), § 3224; 45 CENT. DIG., § 1228 *et seq.* In the absence of statutes, most courts refuse an injunction, if the only fact shown is that the tax is illegal or void. *Kelley v. Barton*, 174 Mass. 396. But the collection will be enjoined, if it further appears that there is no adequate remedy at law to recover the taxes paid. *Bank of Kentucky v. Stone*, 88 Fed. 383. A few statutes provide for the recovery of taxes paid under mistake of law. *Catholic Society v. City of New Orleans*, 10 La. Ann. 73. See *George's Creek, etc., Co. v. County Comm'rs of Alleghany County*, 59 Md. 255. Apart from statutes, however, the overwhelming weight of American authority denies recovery at law.